

Memorandum Of Understanding
between
Motor Fuel Tax Administration
And
Internal Revenue Service

The State Of Delaware, Motor Fuel Tax Administration has signed an agreement with the Internal Revenue Service to collect payment for the Heavy Highway Vehicle Use Tax.

Any person whose vehicle, or combination vehicle, weighs 55,000 pounds or more is required to pay the Heavy Highway Vehicle Use Tax. For your convenience you can process your return in the Dover International Registration Plan (IRP) office. The IRP office is located in the Division Of Motor Vehicle building, room 112.

The Heavy Highway Vehicle Use Tax Return, Form 2290, may be found on the IRS web site (<http://www.irs.gov/pub/irs-pdf/f2290.pdf>).

If the vehicle is registered for 55,000 pounds or more, registration will not be renewed if a paid copy of the Form 2290 is not provided.

Form 2290 must be filed for each month a taxable vehicle is first used on public highways. Newly purchased vehicles are required to file Form 2290 by the last day of the month following the first day of use.

Companies that are required to file are any individual, Limited Liability Company, corporation, partnership, or any other type of organization with a vehicle registered at 55,000 pounds or more.

The tax must be paid in full with your Form 2290. The option to pay in installments has been eliminated.

The taxpayer is responsible for paying any penalties or interest related to the filing of the Form 2290 directly to the IRS.

If you have farm truck (FT) plates on your vehicle, you are required to file a Form 2290. You may be eligible for suspension of tax.

Please be advised that this is a voluntary program. The Motor Fuel Tax Administration IRP office is not an agent or contractor of the IRS.

The IRP office will only accept on time, completed returns. In order to satisfy the proof of payment requirement of Treas.Reg. § 41.6001-2, the IRP office will only accept a completed Form 2290, including two copies of Schedule 1 and full payment in the form of a check or money order. The return must be signed and an Employer Identification Number (EIN) must be used. You may apply online for an EIN at www.irs.gov/businesses/small Or by calling 1-800-829-4933.

The IRP office will mail all returns weekly. Your return is not considered filed for federal tax purposes until the IRS receives it.